

NO ANALYSIS REQUIRED

Author: McPherson Analyst: Paul Brainin Bill Number: SB 1815
Related Bills: none Telephone: 845-3380 Introduced Date: 02-18-98
Attorney: Doug Bramhall Sponsor: _____

SUBJECT: Legislative Intent To Allow A Child Care Program For Low-Income Parents Credit

- ☒ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department and should be reviewed for reassignment to another department.
- ☐ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- ☐ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- ☒ OTHER - See comments below.

COMMENTS:

This bill would state the intent of the Legislature to allow a credit against Personal Income Taxes and Bank and Corporation Income Taxes for amounts incurred for the institution or construction of child care programs or facilities for children of low-income parents.

As intent language, this bill does not impact the department's programs and operations or income tax revenue.

DEPARTMENTS THAT MAY BE AFFECTED:

____ STATE MANDATE

____ GOVERNOR'S APPOINTMENT

Department Staff Position:

☐ S ☐ O
☐ SA ☐ OUA
☐ N ☐ NP
☐ NA ☒ NAR
☐ PENDING

Agency Secretary Position:

☐ S ☐ O
☐ SA ☐ OUA
☐ N ☐ NP
☐ NA ☐ NAR
DEFER TO _____

GOVERNOR'S OFFICE USE

Position Approved _____
Position Disapproved _____
Position Noted _____

Franchise Tax Board Staff Date
Paul Brainin 3/2/98

Agency Secretary Date

By: Date: